

Voluntary Compliance Program Checklist for Small Tax-Exempt Organizations Eligible to File Form 990-EZ

Use this checklist to ensure you provide all of the necessary information to qualify for the Voluntary Compliance Program for small tax-exempt organizations eligible to file Form 990-EZ.

Step 1: Contact information

Provide the following contact information:

Organization's Name: _____ EIN: __ - _____

Mailing Address: _____

Officer or Representative signing on behalf of organization: _____

Phone number of person listed above: _____

Alternate phone number of person listed above: _____

Best time to reach the person listed above: _____

Step 2. Current and Prior Returns

- Enclose complete returns for tax years 2007, 2008 and 2009.
- Check the box confirming you are filing returns for each of the three years.
- Check the box indicating whether you are filing Form 990-EZ (or Form 990, even though you are eligible to file Form 990-EZ).

☐ 2007: I am attaching: ☐ Form 990-EZ ☐ Form 990

☐ 2008: I am attaching: ☐ Form 990-EZ ☐ Form 990

☐ 2009 I am attaching: ☐ Form 990-EZ ☐ Form 990

All forms must be complete. Failure to file three complete returns will result in a rejection of your submission.

Step 3: Compliance Fee

- Check the box representing the appropriate amount of the compliance fee based on your organization's [gross receipts](#) on its 2009 annual return.
- Enclose a check payable to "U.S. Treasury" in the appropriate amount indicated below:
 - ☐ 2009 annual return gross receipts are \$100,000 or less – payment is \$100
 - ☐ 2009 annual return gross receipts are from \$100,001 up to \$200,000 – payment is \$200
 - ☐ 2009 annual return gross receipts are from \$200,001 up to \$499,999 – payment is \$500

Name of Organization: _____ EIN: _____

Step 4: Signature

I am enclosing a check for the compliance fee payable to "U.S. Treasury" in the amount indicated above, and I understand that this compliance fee is in lieu only of taxes, penalties and interest that otherwise would be incurred by reason of the non-filing of my annual information returns required under section 6033 of the Internal Revenue Code, and does not affect liability for other taxes, including but not limited to income and employment taxes. I acknowledge that the Internal Revenue Service will deposit my check immediately, but that depositing the check does not constitute acceptance of my organization's VCP submission. I also acknowledge that my organization will not receive a refund from the IRS (unless this VCP submission is rejected) nor receive any Federal tax benefit (other than participation in this VCP) on account of such payment:

Signature: _____ Dated: _____, 2010

Title: _____

Step 5: Mailing Information

Please submit the completed annual information returns, a check made payable to the "U.S. Treasury," and this checklist, signed by an officer or representative of the organization, to:

Internal Revenue Service
M/S 1114
P.O. Box 12610
Ogden, UT 84412